## Claims

We claim:

1.      A method for evaluating financing structures for a real estate asset, the method
comprising the steps of:

inputting information into a means for processing the information wherein the
information comprises financial data and non-financial data relating to the real estate asset;

processing the financial data and the non-financial data into indicator values
representing the financial data and the non-financial data;

evaluating the indicator values for the financial data and the non-financial data to
get total scores for each financing structure; and

outputting the total scores for each financing structure to compare the total scores
for each financing structure.

2.      The method of claim 1 further comprising the steps of:

assigning and applying weights to the indicator values that represent the importance
of the financial data and the non-financial data for each financing structure; and

evaluating the weighted financial data and the non-financial data to get a total score
of the financial data and the non-financial data for each financing structure.

3.      The method of claim 1 wherein the financing structures comprise an ownership
financing structure and a leasehold financing structure.

4.      The method of claim 1 wherein the financing structures may be selected from the
group consisting of: ownership using corporate funds, ownership with debt, a real estate
investment trust, a partnership, and a joint venture.

5.      The method of claim 1 wherein the financing structures may be selected from the
group consisting of: a short-term lease, a long-term lease, a credit sale/leaseback, a tax-
motivated leverage lease, and a synthetic lease.

6.      The method of claim 1 wherein the financing structures may be selected from the
group consisting of: ownership using corporate funds, ownership with debt, a real estate
investment trust, a partnership, a joint venture, a short-term lease, a long-term lease, a
credit sale/leaseback, a tax-motivated leveraged lease, and a synthetic lease.

7.      The method of claim 1 further comprising the step of:

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manipulating the financial data into performance metrics and assigning weights to the performance metrics to determine a financial data total score.

8. The method of claim 1 wherein the financial data is selected from the group consisting of: a net present value after tax factor, an economic value-added factor, a total debt to capital factor, a capital requirement factor, a P&L cost impact factor, an EBIT interest coverage factor, an EBITDA interest coverage factor, a free cash flow to total debt factor, a funds from operations to total debt factor, a diluted EPS from continuing operations factor, an operating profit/net sales factor, a return on assets factor, a return on equity factor, and a return on total capital factor.

9. The method of claim 1 wherein the non-financial data is selected from the group consisting of: a strategic importance factor, a facility size factor, a replacement cost factor, a degree user specific factor, a market value/book value factor, a length of commitment factor, a certainty of occupancy factor, a flexibility factor, a market conformance factor, a size of market factor, a quality of market factor, and a rent/value trend factor.

10. The method of claim 1 wherein the information relates to financial data of the entity desiring to procure the real estate asset.

11. The method of claim 1 further comprising the step of:
evaluating the entity desiring to procure the real estate asset and the real estate asset for the financial and the non-financial data.

12. The method of claim 1 further comprising the step of:
evaluating the real estate asset and the entity desiring to procure the real estate asset; and
designing a model that processes the financial and the non-financial information into the indicator values.

13. The method of claim 1 wherein the evaluation of the entity comprises reviewing documentation of the entity and interviewing personnel from within the entity.

14. The method of claim 1 further comprising the step of:
processing the financial factors into performance metrics of the entity desiring to procure the real estate asset.

15. The method of claim 1 further comprising the step of:

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converting the financial information into standardized units prior to assigning the indicator values to the financial information.

16. The method of claim 1 further comprising the step of:

performing a sensitivity analysis of performance metrics for each financing structure.

17. A system for evaluating financing structures for a real estate asset comprising:

means for inputting information wherein the information comprises financial data and non-financial data relating to the real estate asset;

means for processing the financial data and the non-financial data into indicator values representing the financial data and the non-financial data;

means for evaluating the indicator values for the financial data and the non-financial data to get total scores for each financing structure; and

means for outputting the total scores for each financing structure to compare the total scores for each financing structure.

18. The system of claim 17 further comprising:

means for assigning weights to the indicator values that represent the importance of the financial data and the non-financial data for each financing structure; and

means for evaluating the weighted financial data and the non-financial data to get a total score of the financial data and the non-financial data for each financing structure.

19. The system of claim 17 wherein the financing structures may be selected from the group consisting of: ownership using corporate funds, ownership with debt, a real estate investment trust, a partnership, a joint venture, a short-term lease, a long-term lease, a credit sale/leaseback, a tax-motivated leveraged lease, and a synthetic lease.

20. The system of claim 17 wherein the non-financial data is selected from the group consisting of: a strategic importance factor, a facility size factor, a replacement cost factor, a degree user specific factor, a market value/book value factor, a length of commitment factor, a certainty of occupancy factor, a flexibility factor, a market conformance factor, a size of market factor, a quality of market factor, and a rent/value trend factor.